

ILLINOIS DEPARTMENT OF REVENUE  
1500 South Ninth Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY82-28

TO: All Filers of Uniform Invoice Transaction Reporting Returns  
(RR-556)

SUBJECT: Vehicle Use Tax (VUT)

Since January 1980, a \$30 Vehicle Use Tax (VUT) has been imposed on the transfer of vehicles when the transaction is not subject to the Use Tax Act or the Retailers' Occupation Tax Act (i.e., sales taxes). Generally, the VUT applies to occasional sales between individuals and is not applicable when the sale is made by licensed dealer (e.g., a vehicle dealer, leasing company, lending agency or automobile rebuilders).

Retailers' who sell vehicles on behalf of disclosed principals (persons other than the dealer whose name and address are disclosed to purchasers at or before the time of sale) as a courtesy or otherwise do not incur Retailers' Occupation Tax. The purchaser of a vehicle in this category is subject to the provisions of the Vehicle Use Tax Act. Accordingly, a Vehicle Use Tax Return (RUT-43) must be submitted with the Regi-Title Application.

When reviewing Vehicle Use Tax returns (RUT-43), we are finding instances wherein the seller is a licensed dealer. Retail sales of vehicles by licensed dealers are not subject to Vehicle Use Tax and should not be reported on an RUT-43. These sales are subject to ROT and must be reported and paid on the ROT Uniform Transaction Reporting Invoice (RR-556).

If the VUT has been paid in error, the PURCHASER may apply to the Department for a refund.

If both the VUT AND the appropriate sales tax and RR-556 have been submitted to the Department, the retailer should inform the Department of the number of the RR-556 return which accompanied the payment so that the proper adjustment may be made.

If you have any questions regarding the type of tax due on a specific transaction, please contact us at 217-782-7897.

J. Thomas Johnson  
Director

Issued: April, 1982

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